## REMARKS/ARGUMENTS

Favorable reconsideration of this application as presently amended and in light of the following discussion is respectfully requested.

Claims 1-6, 13-17, and 27-31 are pending in this case. Claims 1, 13, and 27 are amended by the present amendment. Amended Claims 1, 13, and 27 are supported by Figures 1A, 1B, and 2A, and therefore, add no new matter.

In the outstanding Official Action, Claims 1, 3-6, 13, 15-17, and 27-31 were rejected under 35 U.S.C. §102(b) as anticipated by Anbo et al. (U.S. Patent No. 6,362,716, hereinafter "Anbo"). However, Claims 2 and 14 were objected to as being dependent on a rejected base claim, but otherwise was indicated as including allowable subject matter if re-written in independent form.

Applicants gratefully acknowledge the indication that Claims 2 and 14 include allowable subject matter.

Initially, Applicants and Applicants' representatives thank Examiner Mai for the courtesy of the interview granted to Applicants' representatives on May 3, 2006. During the interview, differences between Claims 1 and 13 and <u>Anbo</u> were discussed, as well as proposed amendments to Claims 1, 13, and 27. Examiner Mai agreed to reconsider the rejections of record after formal submission of the present response.

With regard to the rejection of Claim 1 under 35 U.S.C. §102(b) as anticipated by Anbo, that rejection is respectfully traversed.

Amended Claim 1 recites in part:

a plurality of alternating individual sheets of conducting and insulating layers forming a stack wherein each conducting layer is integrally formed from a solid sheet into a U-shaped conductive layer such that every U-shaped conductive layer is located in a substantially same position along the first direction and the second direction and is located a distance from an adjacent U-shaped conductive layer along the stacking direction.

In contrast, Anbo describes an inductor including coil pattern units 2a and 2b that are located in two alternating rows. Thus, coil pattern units 2a and 2b of Anbo are not "located in a substantially same position along the first direction and the second direction" as recited in Claim 1, as coil pattern units 2a and 2b are in *different positions along all three directions*. Consequently, as Anbo does not teach "every U-shaped conductive layer is located in a substantially same position along the first direction and the second direction," Claim 1 (and Claims 2-6 dependent therefrom) is not anticipated by Anbo and is patentable thereover.

Claim 13 recites similar elements to Claim 1. Accordingly, Claim 13 (and Claims 14-17 dependent therefrom) is patentable over <u>Anbo</u> for at least the reasons described above with respect to Claim 1.

With regard to Claim 27, Claim 27 is amended to recite "a bridge conductor which bridges the U-shaped conducting layers by skipping one of said U-shaped conducting layers to form two sets of rectangular helical coils." It is respectfully submitted that amended Claim 27 recites similar subject matter to Claim 2, and thus Claims 27-31 are allowable.

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<sup>&</sup>lt;sup>1</sup>See Anbo, column 5, lines 41-49 and Figures 1 and 2A.

<sup>&</sup>lt;sup>2</sup>See Anbo, Figures 1, 2A, and 2B.

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Accordingly, the outstanding rejections are traversed and the pending claims are believed to be in condition for formal allowance. An early and favorable action to that effect is, therefore, respectfully requested.

Respectfully submitted,

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